

**LOWENSTEIN SANDLER LLP**

Kenneth A. Rosen, Esq.  
Jeffrey D. Prol, Esq.  
One Lowenstein Drive  
Roseland, New Jersey 07068  
(973) 597-2500 (Telephone)  
(973) 597-2400 (Facsimile)

*Counsel to the Debtors and  
Debtors-in-Possession*

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

In re:

Duro Dyne National Corp., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 18-27963 (MBK)

(Jointly Administered)

**SECOND MONTHLY FEE STATEMENT OF LOWENSTEIN SANDLER LLP  
FOR THE PERIOD DECEMBER 1, 2018 THROUGH DECEMBER 31, 2018**

Lowenstein Sandler LLP, counsel to the above-captioned debtors and debtors-in-possession (collectively, the “**Debtors**”), submits this second monthly fee statement<sup>2</sup> for the period December 1, 2018 through December 31, 2018 (the “**Second Fee Statement**”) pursuant to the Court’s *Administrative Fee Order Establishing Certain Procedures for Allowance of Interim Compensation and Reimbursement of Expenses of Professionals Retained By Order of this Court*, dated December 18, 2018 [Docket No. 345] (the “**Administrative Order**”).

---

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s tax identification number, are: Duro Dyne National Corp. (4664); Duro Dyne Machinery Corp. (9699); Duro Dyne Corporation (3616); Duro Dyne West Corp. (5943); and Duro Dyne Midwest Corp. (4662).

<sup>2</sup> Lowenstein Sandler filed its *First Interim Application of Lowenstein Sandler LLP As Counsel To The Debtors For Compensation For Services Rendered And Reimbursement Of Expenses For The Period From September 7, 2018 Through November 30, 2018* [D.I. 353] in lieu of its first monthly fee statement.

Pursuant to the Administrative Order, responses to the Second Fee Statement, if any, are due by February 4, 2019.

Dated: January 23, 2019

Respectfully submitted,

**LOWENSTEIN SANDLER LLP**

/s/ Jeffrey D. Prol

Kenneth A. Rosen, Esq.

Jeffrey D. Prol, Esq.

One Lowenstein Drive

Roseland, New Jersey 07068

(973) 597-2500 (Telephone)

(973) 597-2400 (Facsimile)

[krosen@lowenstein.com](mailto:krosen@lowenstein.com)

[jprol@lowenstein.com](mailto:jprol@lowenstein.com)

*Counsel to the Debtors and Debtors-in-Possession*

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

**D.N.J. LBR 2016-1, FEE APPLICATION COVER SHEET**

IN RE: Duro Dyne National Corp., et al.,<sup>1</sup> APPLICANT: Lowenstein Sandler LLP  
CASE NO.: 18-27963 (MBK) CLIENT: Chapter 11 Debtors  
CHAPTER: 11 CASE FILED: September 7, 2018

COMPLETION AND SIGNING OF THIS FORM CONSTITUTES A CERTIFICATION UNDER  
PENALTY OF PERJURY, PURSUANT TO 28 U.S.C. SECTION 1746

RETENTION ORDER(S) ATTACHED

**SECOND MONTHLY FEE STATEMENT OF LOWENSTEIN SANDLER LLP  
FOR THE PERIOD DECEMBER 1, 2018 THROUGH DECEMBER 31, 2018**

---

**SECTION I  
FEE SUMMARY**

---

	<u>FEES</u>	<u>EXPENSES</u>
TOTAL PREVIOUS FEES REQUESTED	<u>\$426,263.00</u>	<u>\$ 14,045.45</u>
TOTAL FEES ALLOWED TO DATE:	<u>\$426,263.00</u>	<u>\$14,045.45</u>
TOTAL RETAINER REMAINING	<u>\$ -0-</u>	<u>\$ -0-</u>
TOTAL HOLDBACK (IF APPLICABLE)	<u>\$ 85,252.60</u>	<u>\$ -0-</u>
TOTAL RECEIVED BY LOWENSTEIN SANDLER <sup>2</sup>	<u>\$341,010.40</u>	<u>\$14,045.45</u>
 FEE TOTALS - PAGE 2	 <u>\$108,270.00</u>	
DISBURSEMENTS TOTALS - PAGE 3	<u>\$ 5,923.25</u>	
TOTAL FEE APPLICATION	<u>\$114,193.25</u>	
MINUS 20% HOLDBACK	<u>- 21,654.00</u>	
AMOUNT SOUGHT AT THIS TIME	<u>\$ 92,539.25</u>	

---

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's tax identification number, are: Duro Dyne National Corp. (4664); Duro Dyne Machinery Corp. (9699); Duro Dyne Corporation (3616); Duro Dyne West Corp. (5943); and Duro Dyne Midwest Corp. (4662).

<sup>2</sup> Prior to the Petition Date, Lowenstein Sandler was retained to represent the Debtors in these Chapter 11 Cases. Lowenstein Sandler was paid for all amounts owed for legal services rendered prior to the Petition Date and was holding a retainer in the amount of \$117,300.04 (the "Retainer") for services and expenses incurred during these Chapter 11 Cases. The total amount received by Lowenstein Sandler reflects the application of the Retainer to amounts requested in Lowenstein Sandler's First Interim Fee Application [D.I. 353].

Name of Professional	Year Admitted	Title/Department	Hours	Rate	Fee
Berger, John L.	1984	Partner/Tax	0.30	\$800.00	\$240.00
Prol, Jeffrey D.	1989	Partner/Bankruptcy	72.30	\$860.00	\$62,178.00
*Prol, Jeffrey D. - Travel Time	1989	Partner/Bankruptcy	8.00	\$430.00	\$3,440.00
Catalina, Frank T. M.	2009	Counsel/Litigation	0.50	\$635.00	\$317.50
Freedman, Terri Jane	1991	Counsel/Bankruptcy	81.10	\$450.00	\$36,495.00
*Freedman, Terri Jane - Travel Time	1991	Counsel/Bankruptcy	4.00	\$225.00	\$900.00
Suckerman, Daniel A.	2007	Counsel/Corporate	0.50	\$650.00	\$325.00
Claussen, Diane	N/A	Paralegal/Bankruptcy	5.90	\$260.00	\$1,534.00
Lawler, Elizabeth B.	N/A	Paralegal/Bankruptcy	9.50	\$240.00	\$2,280.00
Pagano, Jamie J.	N/A	Paralegal/Litigation	1.90	\$295.00	\$560.50
<b>Total Fees</b>			<b>184.00</b>		<b>\$108,270.00</b>
<b>Attorney Blended Rate</b>				<b>\$623.25</b>	
*Reflects 50% rate reduction due to non-working travel time					

## SECTION II SUMMARY OF SERVICES

SERVICES RENDERED	HOURS	FEE
Case Administration	5.70	\$2,122.00
Relief from Stay/Adequate Protection Proceedings	8.20	\$3,977.00
Fee/Employment Applications	14.20	\$7,890.00
Employment and Retention Applications - Others	7.20	\$3,470.00
Fee/Employment Objections	4.20	\$2,095.00
Fee Applications and Invoices - Others	7.30	\$3,366.00
Non-Working Travel	12.00	\$4,340.00
Business Operations	2.30	\$1,240.00
Tax Issues	22.10	\$13,631.00
Claims Administration and Objections	72.40	\$48,588.00
Plan and Disclosure Statement (including Business Plan)	6.50	\$3,583.00
Court Hearings	17.50	\$11,660.00
Valuation	2.50	\$1,125.00
Other - Insurance Matters	1.90	\$1,183.00
<b>SERVICE TOTALS</b>	<b>184.00</b>	<b>\$108,270.00</b>

---

**SECTION III  
SUMMARY OF DISBURSEMENTS**

	<b>AMOUNT</b>
Computerized legal research	\$5,509.97
Transcript charges	\$179.45
Travel	\$233.83
Photocopies 1 pages at \$0.00 per page	\$0.00
<b>TOTAL DISBURSEMENTS</b>	<b>\$5,923.25</b>

---

**SECTION IV  
CASE HISTORY**

---

(NOTE: Items 3 - 6 are not applicable to applications under 11 U.S.C. §506)

- (1) DATE CASE FILED: September 7, 2018
- (2) CHAPTER UNDER WHICH CASE WAS COMMENCED: 11
- (3) DATE OF RETENTION: October 19, 2018, effective as of September 7, 2018 [Docket No. 194]. See Order attached.
- (4) SUMMARIZE IN BRIEF THE BENEFITS TO THE ESTATE AND ATTACH SUPPLEMENTS AS NEEDED:
  - a) Lowenstein Sandler prepared and filed a motion authorizing the Debtors to make certain distributions to shareholders on account of post-petition income taxes;
  - b) Lowenstein Sandler reviewed and analyzed the insurers' second request for production of documents, drafted and served responses to same; and drafted discovery requests to be served on the insurance carriers;
  - c) Lowenstein Sandler prepared for and attended a hearing on the motion to exempt asbestos claimants from the bar date;
  - d) Lowenstein Sandler attended to the estimation and treatment of insurer claims;
  - e) Lowenstein Sandler attended to a stay relief motion, including reviewing a brief in support of stay relief for inter-insurer claims, conducting research on stay relief strategy and preparing for an attending the hearing on the motion;
  - f) Lowenstein Sandler prepared and filed its first interim fee application and rate change certification for 2019, and attended to the payment of fee awards to all professionals;
  - g) Lowenstein Sandler revised the Debtors' administrative fee order and submitted it to the Court for entry;
  - h) Lowenstein Sandler attended to the retention of ordinary course professionals;
  - i) Lowenstein Sandler attended to the closing of certain of the Debtors' bank accounts; and
  - m) Lowenstein Sandler performed all other legal services for the Debtors that were necessary and proper in these proceedings and in furtherance of the Debtors' needs.

(5) ANTICIPATED DISTRIBUTION TO CREDITORS:

- (A) ADMINISTRATION EXPENSES: (unknown at this time)
- (B) SECURED CREDITORS: (unknown at this time)
- (C) PRIORITY CREDITORS: (unknown at this time)
- (D) GENERAL UNSECURED CREDITORS: (unknown at this time)

(6) FINAL DISPOSITION OF CASE AND PERCENTAGE OF DIVIDEND PAID TO CREDITORS (IF APPLICABLE): Final disposition of case and dividend are unknown at this time.

I certify under penalty of perjury that the foregoing is true and correct.

Dated: January 23, 2019

/s/ Jeffrey D. Prol  
Jeffrey D. Prol Esq.



Order Filed on October 19, 2018  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY  
Caption in Compliance with D.N.J. LBR 9004-1

**LOWENSTEIN SANDLER LLP**

Jeffrey D. Prol, Esq.  
One Lowenstein Drive  
Roseland, New Jersey 07068  
(973) 597-2500 (Telephone)  
(973) 597-2400 (Facsimile)

*Proposed Counsel to the Debtors and  
Debtors-in-Possession*

In re:

Duro Dyne National Corp., *et al.*<sup>1</sup>

Debtors.

Chapter 11

Case No. 18-27963 (MBK)

(Jointly Administered)

**ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION OF  
LOWENSTEIN SANDLER LLP AS COUNSEL TO THE DEBTORS  
EFFECTIVE AS OF THE PETITION DATE**

The relief set forth on the following pages, numbered two (2) through three (3), is  
hereby **ORDERED**.

**DATED: October 19, 2018**

  
Honorable Michael B. Kaplan  
United States Bankruptcy Judge



Page: 2

Debtors: Duro Dyne National Corp., *et al.*

Case No.: 18-27963 (MBK)

Caption: Order Authorizing the Employment and Retention of Lowenstein Sandler LLP as Counsel to the Debtors Effective as of the Petition Date

---

Upon consideration of the application (the “Application”)<sup>2</sup> of the above captioned debtors and debtors-in-possession (collectively, the “Debtors”) for entry of an order authorizing the employment and retention of Lowenstein Sandler LLP (“Lowenstein Sandler”) as counsel to the Debtors, effective as of the Petition Date (September 7, 2018), and upon consideration of the Prol Declaration submitted in support of the Application; and the Court being satisfied, based on representations made in the Application that (i) Lowenstein Sandler has no connection with the Debtors, their creditors, any other party in interest, their current respective attorneys or professionals, the United States Trustee or any person employed in the office of the United States Trustee, and does not represent any entity having an adverse interest to the Debtors in connection with the Debtors’ Chapter 11 Cases, except as set forth in the Prol Declaration; (ii) Lowenstein Sandler is a “disinterested person” as that phrase is defined in section 101(14) of the Bankruptcy Code, (iii) neither Lowenstein Sandler, nor its professionals, have any connection with the Debtors, their creditors or any other party in interest; and (iv) Lowenstein Sandler’s employment is necessary and in the best interest of the Debtors; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey dated September 18, 2012 (Simandle, C.J.); and venue being proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and this matter being a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and notice of the Application being sufficient under the circumstances; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefor;

**IT IS HEREBY ORDERED THAT:**

1. The Application is **GRANTED** as set forth herein.

---

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

Page: 3

Debtors: Duro Dyne National Corp., *et al.*

Case No.: 18-27963 (MBK)

Caption: Order Authorizing the Employment and Retention of Lowenstein Sandler LLP as Counsel to the Debtors Effective as of the Petition Date

---

2. The Debtors are authorized to employ and to retain Lowenstein Sandler, effective as of the Petition Date, to serve as the Debtors' counsel in these Chapter 11 Cases.

3. Lowenstein Sandler shall be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, the applicable provisions of the Bankruptcy Rules, the Local Rules, and any orders entered in this case governing professional compensation and reimbursement for services rendered and charges and disbursements incurred.

4. The requirement set forth in Local Rule 9013-1(a)(3) that any motion or other request for relief be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Application or otherwise waived.

5. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

6. This Court shall retain exclusive jurisdiction to hear and decide any and all disputes related to or arising from the implementation, interpretation and enforcement of this Order.

# **EXHIBIT A**

**EXHIBIT A**

Professional Services rendered by Lowenstein Sandler LLP, through December 31, 2018

In re: Chapter 11

**I. SUMMARY OF TIME CHARGES AND HOURLY RATES**

<b>Name of Professional</b>	<b>Year Admitted</b>	<b>Title/Department</b>	<b>Hours Spent</b>	<b>Hourly Rate</b>	<b>Charge</b>
Berger, John L.	1984	Partner/Tax	0.30	\$800.00	\$240.00
Prol, Jeffrey D.	1989	Partner/Bankruptcy	72.30	\$860.00	\$62,178.00
*Prol, Jeffrey D. - Travel Time	1989	Partner/Bankruptcy	8.00	\$430.00	\$3,440.00
Catalina, Frank T. M.	2009	Counsel/Litigation	0.50	\$635.00	\$317.50
Freedman, Terri Jane	1991	Counsel/Bankruptcy	81.10	\$450.00	\$36,495.00
*Freedman, Terri Jane - Travel Time	1991	Counsel/Bankruptcy	4.00	\$225.00	\$900.00
Suckerman, Daniel A.	2007	Counsel/Corporate	0.50	\$650.00	\$325.00
Claussen, Diane	N/A	Paralegal/Bankruptcy	5.90	\$260.00	\$1,534.00
Lawler, Elizabeth B.	N/A	Paralegal/Bankruptcy	9.50	\$240.00	\$2,280.00
Pagano, Jamie J.	N/A	Paralegal/Litigation	1.90	\$295.00	\$560.50
<b>TOTAL FEES</b>			<b>184.00</b>		<b>\$108,270.00</b>
<b>Attorney Blended Rate</b>					<b>\$623.25</b>

\* Reflects 50% rate reduction due to non-working travel time

TIME DETAIL:

Code	Date	Timekeeper	Time Narrative	Hours	Amount
<u>B100 - Administration</u>					
<u>B110 Case Administration</u>					
B110	12/03/18	DC	Tend to filing Affidavits of Service for Prime Clerk	0.20	\$52.00
B110	12/07/18	DC	Update critical dates memo and attorney calendar; confer with T. Freedman re: upcoming deadlines	0.40	\$104.00
B110	12/07/18	TJF	Confer with D. Claussen re approval of updated agenda and upcoming critical dates	0.30	\$135.00
B110	12/10/18	DC	Review docket, update critical dates and tend to e-filing Affidavits of Service	0.30	\$78.00
B110	12/11/18	DC	Update critical dates and attorney calendar	0.20	\$52.00
B110	12/12/18	DC	Update calendar with Appeal deadlines as per So Ordered Agreement	0.20	\$52.00
B110	12/12/18	TJF	Draft affidavit of publication	1.00	\$450.00
B110	12/15/18	TJF	Draft and forward Affidavit of Publication for filing	0.60	\$270.00
B110	12/17/18	DC	Tend to filing Affidavit of Service of BMC	0.10	\$26.00
B110	12/17/18	DC	Exchange e-mails with Prime Clerk re: publication affidavit	0.20	\$52.00
B110	12/18/18	DC	Tend to filing Affidavit of Service for First Interim Fee Applications	0.10	\$26.00
B110	12/19/18	TJF	Finalize and over see filing of Affidavit of Publication	0.20	\$90.00
B110	12/19/18	TJF	Tend to transcript request from 12/17 hearing	0.20	\$90.00
B110	12/20/18	DC	Draft e-mail to J&J Court transcribers re: request for transcript of 12/17/18 hearing	0.20	\$52.00
B110	12/20/18	DC	Tend to filing Affidavit of Service	0.10	\$26.00
B110	12/21/18	EBL	Finalize and e-file November 2018 monthly operating report	0.30	\$72.00
B110	12/21/18	TJF	Review and approve November monthly operating report	0.50	\$225.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B110	12/31/18	TJF	Review Notice of Entry of Standing Order 18-4 Staying Civil Matters Involving the United States as a Party	0.20	\$90.00
B110	12/31/18	TJF	Review file re: upcoming deadlines; e-mail to J. Prol re: motion to assume leases	0.40	\$180.00
<b>Total B110 - Case Administration</b>				5.70	\$2,122.00

B140 Relief from Stay/Adequate Protection Proceedings

B140	12/01/18	TJF	Review e-mails from C. Malone re: letters from North River to NY Judge re: relief from stay	0.50	\$225.00
B140	12/12/18	JDP	Review Mid-States brief in support of stay relief	0.30	\$258.00
B140	12/13/18	JDP	Review response filed by Midstates in support of stay relief for inter-insurer claims	0.40	\$344.00
B140	12/13/18	TJF	Telephone call with Anderson Kill re: stay relief strategy and discovery requests to Insurers	0.40	\$180.00
B140	12/13/18	TJF	Review Statement by Midstates re: Stay Relief Motion	0.30	\$135.00
B140	12/13/18	TJF	Conduct research on stay relief strategy	3.30	\$1,485.00
B140	12/15/18	TJF	Research re: non-debtor/automatic stay	3.00	\$1,350.00
<b>Total B140 - Relief from Stay/Adequate Protection Proceedings</b>				8.20	\$3,977.00

B160 Fee/Employment Applications

B160	12/06/18	JDP	Review and edit pre-bill and fee application	1.20	\$1,032.00
B160	12/07/18	EBL	Prepare draft first interim fee application and related documents	2.60	\$624.00
B160	12/07/18	JDP	Review pre-bill in preparation for preparing fee application	0.60	\$516.00
B160	12/11/18	EBL	Review and respond to multiple e-mails from Young Conaway re: first interim fee applications	0.40	\$96.00
B160	12/11/18	JDP	Prepare fee application	1.50	\$1,290.00
B160	12/12/18	JDP	Prepare fee application	2.00	\$1,720.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B160	12/13/18	EBL	Work on Lowenstein's first interim fee application and related documents	1.80	\$432.00
B160	12/13/18	JDP	Attend to preparation of fee application	1.20	\$1,032.00
B160	12/14/18	DC	Discussions with T. Freedman and E. Lawler re: interim fee applications, retrieve filed copies of all fee applications and update electronic files	0.50	\$130.00
B160	12/14/18	EBL	Finalize (.4) and e-file (.2) Lowenstein's first interim fee application; two phone calls with J. Prol re: same (.2)	0.80	\$192.00
B160	12/14/18	JDP	Review and edit first interim fee application	0.70	\$602.00
B160	12/18/18	DC	Draft e-mail to Judge Kaplan forwarding clean and redlined version of proposed Interim Compensation Order and forward entered order to BMC for service	0.40	\$104.00
B160	12/28/18	EBL	Finalize and e-file rate change notice for 2019	0.20	\$48.00
B160	12/28/18	EBL	Discussions and e-mails with T. Freedman re: objection deadline to first interim fee application and related issues	0.30	\$72.00
<b>Total B160 - Fee/Employment Applications</b>				14.20	\$7,890.00

B165 Employment and Retention Applications - Others

B165	12/04/18	DC	Tend to filing Declaration of Manley Burke in Support of Retention as Ordinary Course Professional	0.30	\$78.00
B165	12/04/18	TJF	Review Trustee's comments to Debtors' administrative fee order motion	0.40	\$180.00
B165	12/04/18	TJF	Oversee filing of Manley Burke OCP declaration (.2) and telephone call with Mazars re: same (.2)	0.40	\$180.00
B165	12/05/18	TJF	Telephone call with C. Fine re: OCP declaration (.3); review same (.2)	0.50	\$225.00
B165	12/11/18	JDP	E-mails to/from estate professionals re: fee app deadline	0.20	\$172.00
B165	12/11/18	TJF	Review e-mails re: briefing schedule on Trustee's appeal	0.20	\$90.00
B165	12/12/18	TJF	Review District Court order on appeal briefing schedule	0.20	\$90.00
B165	12/13/18	TJF	E-mail exchange with J. Sponder re: revised administrative fee order	0.20	\$90.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B165	12/13/18	TJF	Revise administrative fee order re: Trustee's comments	0.80	\$360.00
B165	12/15/18	TJF	Revise administrative fee order as per Trustee's comments and forward to J. Sponder	0.40	\$180.00
B165	12/18/18	TJF	Tend to submission of revised administrative fee order	0.20	\$90.00
B165	12/18/18	TJF	Review file from M. Podgainy re: Discovery documents	1.80	\$810.00
B165	12/20/18	JDP	E-mails to/from client and estate professionals re: payment of fees before year end	0.50	\$430.00
B165	12/20/18	TJF	Prepare fee award chart for estate professionals	0.60	\$270.00
B165	12/27/18	TJF	Review certificates of good standing re: pro hac vice application for C. Malone	0.20	\$90.00
B165	12/31/18	TJF	Review order staying the US Trustee's appeal from the order appointing the legal representative due to the government shut down and e-mail from J. Prol re: same; review client responses	0.30	\$135.00
<b>Total B165 - Employment and Retention Applications - Others</b>				7.20	\$3,470.00

B170 Fee/Employment Objections

B170	12/12/18	TJF	Review e-mail from J. Sponder (.2) re: Debtors retention of Manley Burke, LPA and Mazars USA LLP as ordinary course professionals (.2) and contact Manley Burke and Mazars re: same (.1)	0.50	\$225.00
B170	12/15/18	TJF	Review e-mail from J. Sponder re: request for additional information from Manly Burke and Mazars (.1); forward e-mails to Manly Burke and Mazars re: same (.2); review responses from C. Fine and S. Callen (.1)	0.40	\$180.00
B170	12/17/18	TJF	Telephone calls to Manley Burke and Mazars re: OCP follow-up (.2); review e-mail from Manley Burke re: same (.2)	0.40	\$180.00
B170	12/17/18	TJF	Review e-mail from J. Sponder and draft e-mail to Mazars and S. Callan and review response	0.40	\$180.00
B170	12/18/18	TJF	Tend to Anderson Kill invoice payment issues	0.50	\$225.00
B170	12/18/18	TJF	Respond to e-mail from T. Funkhouser re: retention and fee waiver issues	0.30	\$135.00



Code	Date	Timekeeper	Time Narrative	Hours	Amount
B170	12/20/18	JDP	Follow-up on UST's requests for additioanl information on ordinary course professionals	0.20	\$172.00
B170	12/20/18	JDP	E-mails from/to J. Sponder and LS team re: retention of ordinary course professionals	0.30	\$258.00
B170	12/20/18	TJF	Tend to follow-up e-mails from J. Prol re: status of Debtors retention of Manley Burke, LPA and Mazars USA LLP as ordinary course professionals	0.30	\$135.00
B170	12/20/18	TJF	Telephone call to J. Sponder (.2); review e-mail from J. Sponder re: retention of Manley Burke and Mazars (.1); draft explanation of counsels' roles in case (.2)	0.50	\$225.00
B170	12/20/18	TJF	E-mails with J. Sponder re: extension of time to object to retention of professionals; review e-mail to court re: same	0.30	\$135.00
B170	12/24/18	TJF	Review e-mails from Court approving extension of objection time	0.10	\$45.00
<b>Total B170 - Fee/Employment Objections</b>				<b>4.20</b>	<b>\$2,095.00</b>

B175 Fee Applications and Invoices - Others

B175	12/11/18	TJF	Telephone call with M. Silvershotz and C. Malone re: retention/payment issues	0.30	\$135.00
B175	12/13/18	EBL	Review and respond to e-mails from YCST re: fee applications	0.20	\$48.00
B175	12/14/18	TJF	Telephone call(s) with M. Podgainy re: filing interim fee application and coordinate same with paralegal	0.50	\$225.00
B175	12/17/18	TJF	Prepare for court re: review pleadings and conduct legal research re: distributions; confer with J. Prol; prepare order	2.00	\$900.00
B175	12/20/18	TJF	E-mail exchange with C. O'Callaghan and J. Iannuzzo re: payment of fees	0.40	\$180.00
B175	12/20/18	TJF	E-mail exchange with all professionals and debtors re: payment of fees	0.40	\$180.00
B175	12/21/18	JDP	Attention to payment of fee awards	0.30	\$258.00
B175	12/21/18	TJF	Tend to e-mails with client regarding professional retainer discussion	0.30	\$135.00
B175	12/24/18	TJF	Review updated information on professional retainer issues	0.20	\$90.00
B175	12/26/18	TJF	Review chart by C. O'Callaghan re payment amounts to professionals and tend to e-mails re same	0.50	\$225.00

ALL DETAILED INFORMATION IS CONSIDERED TO BE PRIVILEGED AND CONFIDENTIAL.

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B175	12/28/18	TJF	Tend to fee applications payments (.2); confirm amounts of fees and all wire instructions (.3); confer with C. O'Callaghan re: same (.3); e-mail to L. White re: same (.2); e-mails to Gilbert LLC and Young Conaway re: wire transfer instructions (.3); telephone call with L. Fitzpatrick re: wire instructions (.2); e-mail to J. Prol re: same(.2); confer with B. Lawler re: same (.3)	2.00	\$900.00
B175	12/31/18	TJF	Confirm payment of professional fees	0.20	\$90.00
<b>Total B175 - Fee Applications and Invoices - Others</b>				7.30	\$3,366.00
<u>B195 Non-Working Travel</u>					
B195	12/10/18	JDP	Travel to and from hearing on bar date	4.00	\$1,720.00
B195	12/17/18	JDP	Travel to and from Trenton for hearing on motion lift stay, motion to pay tax claim and motion for admin fee procedures order	4.00	\$1,720.00
B195	12/17/18	TJF	Travel to/from Trenton for motion hearing	4.00	\$900.00
<b>Total B195 - Non-Working Travel</b>				12.00	\$4,340.00
<u>B200 - Operations</u>					
<u>B210 Business Operations</u>					
B210	12/04/18	JDP	E-mails from/to client re: situation with landlord in CA	0.30	\$258.00
B210	12/04/18	TJF	E-mail exchange with Trustee re: status of bank accounts and insurance update; discuss same with Debtors; provide updated insurance certificate to Trustee	0.40	\$180.00
B210	12/07/18	TJF	E-mails with client re: closing of Sterling bank accounts; review letter from Sterling Bank re: same; forward letter to Trustee	0.50	\$225.00
B210	12/10/18	TJF	Forward letter from Sterling Bank to US Trustee's office re: accounts are all closed	0.20	\$90.00
B210	12/11/18	TJF	Tend to issues regarding quarterly financial statements for Duro Dyne US and Canadian operations from 2015-Q3 2018	0.20	\$90.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B210	12/13/18	JDP	E-mails from/to P. Rossetto re: west coast landlord	0.20	\$172.00
B210	12/15/18	TJF	E-mail re: follow up closing of Sterling Accounts	0.20	\$90.00
B210	12/16/18	TJF	Follow-up e-mail to Trustee re: Sterling Bank Accounts	0.10	\$45.00
B210	12/18/18	TJF	Review response from Trustee's office re: Sterling bank issues resolved; notify client of same	0.20	\$90.00
<b>Total B210 - Business Operations</b>				<b>2.30</b>	<b>\$1,240.00</b>

B240 Tax Issues

B240	12/01/18	TJF	E-mail to financial advisors re: 2018 income and tax estimates and review responses	0.30	\$135.00
B240	12/02/18	TJF	Research and draft motion requesting distributions for taxes; forward same to financial advisors	1.50	\$675.00
B240	12/03/18	JDP	Review and edit motion to make tax distributions; review research re: same	2.00	\$1,720.00
B240	12/03/18	TJF	Research re: distribution to shareholders for tax liability	2.40	\$1,080.00
B240	12/03/18	TJF	Drafting/revising Motion for Shareholder Distribution	1.80	\$810.00
B240	12/04/18	JDP	Research re: tax payment motion	1.20	\$1,032.00
B240	12/04/18	TJF	Confer with J. Prol re: motion to distribute tax funds; revise same; telephone call to R. Hinden; e-mail to financial advisors re: information	0.80	\$360.00
B240	12/04/18	TJF	Continue to revise Motion for tax distributions with additional information from accountants, clients and J. Prol comments; draft applications and order on short notice	1.80	\$810.00
B240	12/05/18	JDP	Final review of motion to permit distributions to pay taxes	0.50	\$430.00
B240	12/05/18	JDP	Review and edit motion for authority to pay tax claims	1.50	\$1,290.00
B240	12/05/18	TJF	Telephone call to Chambers re: motion on short notice	0.30	\$135.00
B240	12/05/18	TJF	Final revisions to tax distribution motion and confer with J. Prol re same	1.60	\$720.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B240	12/06/18	EBL	Finalize (.3) and e-file (.2) motion re: shareholder distributions re: post-petition income tax; finalize (.2) and e-file application shortening time re: same (.1); phone call with T. Freedman re: service (.1); phone call with BMC Group re: service (.1)	1.00	\$240.00
B240	12/06/18	EBL	Review order shortening time re: distribution motion; coordinate service re: same	0.30	\$72.00
B240	12/06/18	JDP	Research re: alternatives for payment of taxes	1.50	\$1,290.00
B240	12/06/18	JDP	E-mails to/from C. Fine re: payment of taxes	0.30	\$258.00
B240	12/11/18	JDP	Research re: tax issues	0.40	\$344.00
B240	12/14/18	JDP	Research and review cases re: tax distributions to shareholders to pay taxes for subchapter S corps in bankruptcy	1.50	\$1,290.00
B240	12/15/18	JDP	Confer with J. Berger re: tax claim motion	0.30	\$258.00
B240	12/15/18	JLB	Confer with J. Prol re: tax issue	0.30	\$240.00
B240	12/19/18	TJF	Telephone call with C. O'Callaghan re distributions; e-mail to j. Prol re same	0.30	\$135.00
B240	12/19/18	TJF	E-mail exchange with K. Marshall re: estimate of tax distribution	0.30	\$135.00
B240	12/20/18	JDP	Review and respond to e-mails re: process for payment of taxes	0.20	\$172.00
<b>Total B240 - Tax Issues</b>				<b>22.10</b>	<b>\$13,631.00</b>

B300 - Claims and Plan

B310 Claims Administration and Objections

B310	12/03/18	JDP	Review and analyze insurer objections to motion to excuse asbestos claimants from filing proofs of claim; develop strategy	1.60	\$1,376.00
B310	12/03/18	JDP	Review claim estimation/plan discovery propounded by North River to Hinden family members	1.50	\$1,290.00
B310	12/03/18	JDP	Confer with J. Cooper re: discovery	0.20	\$172.00
B310	12/03/18	TJF	Complete and forward draft response to certain insurers' second set of document demands to J. Prol	0.50	\$225.00

ALL DETAILED INFORMATION IS CONSIDERED TO BE PRIVILEGED AND CONFIDENTIAL.

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B310	12/03/18	TJF	Telephone call with J. Cooper and J. Prol re: Duro Dyne Discovery	0.30	\$135.00
B310	12/03/18	TJF	Confer with D. Claussen re: proof of service for Joint Motion to Exempt Asbestos Claims from 1-8-19 Bar Date	0.20	\$90.00
B310	12/03/18	TJF	Review Hartford and Mid State' Opposition to Motion to Exempt Asbestos Claims and Demands From the January 8, 2019 Claims Bar Date	0.50	\$225.00
B310	12/04/18	JDP	Telephone conference with counsel to committee and legal rep re: motion to exclude asbestos creditors from bar date	0.50	\$430.00
B310	12/04/18	JDP	Review and analyze insurers' second request for production of documents; forward to client and J. Cooper	1.20	\$1,032.00
B310	12/04/18	JDP	Cooordinate insurer discovery served on debtors and shareholders	0.50	\$430.00
B310	12/05/18	JDP	Telephone conference with M. Podgainsky re: discovery and valuation	0.50	\$430.00
B310	12/05/18	JDP	Review discovery served by insurers	0.30	\$258.00
B310	12/05/18	JDP	Telephone conference with J. Cooper, R. Hinden, W. Hinden and I. Hinden re: discovery issues	1.00	\$860.00
B310	12/05/18	TJF	Drafting discovery responses to Insurers discovery demands	1.00	\$450.00
B310	12/05/18	TJF	Review reply brief re: exempt asbestos claims from filing proof of claims	0.50	\$225.00
B310	12/06/18	EBL	Finalize, e-file and coordinate service of reply memorandum in support of the Plan Proponents' motion to exempt asbestos claims from the bar date	1.10	\$264.00
B310	12/06/18	JDP	Review and edit reply brief on motion to excuse asbestos claimants from bar date	2.00	\$1,720.00
B310	12/06/18	TJF	Review multiple e-mails and revisions to reply to objection to proof of claim exemption motion; revise reply papers and oversee filing	5.00	\$2,250.00
B310	12/06/18	TJF	Review e-mails re: insurance negotiations	0.20	\$90.00
B310	12/07/18	JDP	Telephone conference with J. Cooper re: discovery	0.10	\$86.00
B310	12/07/18	JDP	Review and analyze insurer discovery demands	1.50	\$1,290.00

<b>Code</b>	<b>Date</b>	<b>Timekeeper</b>	<b>Time Narrative</b>	<b>Hours</b>	<b>Amount</b>
B310	12/07/18	TJF	Draft Debtors' response to discovery served by the Insurers on claim estimation and plan confirmation	0.80	\$360.00
B310	12/10/18	FTMC	Call with J. Prol re: discovery	0.30	\$190.50
B310	12/10/18	JDP	Telephone conference with with J. Cooper re: insurer plan discovery	0.20	\$172.00
B310	12/10/18	JDP	Telephone conference with R. Hinden re: result of bar date motion	0.20	\$172.00
B310	12/10/18	JDP	Confer with F. Catalina re: discovery	0.30	\$258.00
B310	12/10/18	TJF	Finalize and forward draft responses to Insurers' second document demand to J. Prol	0.30	\$135.00
B310	12/11/18	JDP	E-mails from/to PBGC and client re: info requested by PBGC	0.20	\$172.00
B310	12/11/18	JDP	Telephone conference with client and J. Cooper re: response to insurer discovery	1.50	\$1,290.00
B310	12/11/18	JDP	Review insurer second set of discovery; develop strategy	1.20	\$1,032.00
B310	12/11/18	JDP	Respond to G. Calhoun e-mail re: discovery schedule	0.30	\$258.00
B310	12/11/18	TJF	Review file and forward objections to Insurers' discovery demands to B. Roy	0.40	\$180.00
B310	12/12/18	JDP	Telephone conference with C. Malone and M. Silvershotz re: claims estimation	0.50	\$430.00
B310	12/12/18	JDP	Develop strategy for claims estimation	1.50	\$1,290.00
B310	12/12/18	JJP	Provide assistance to J. Prol re: document review	0.20	\$59.00
B310	12/12/18	TJF	Forward Debtors' responses to the US Trustee and the Insurers' First set of document demands to J. Cooper	0.30	\$135.00
B310	12/12/18	TJF	Review e-mails and related caselaw from M. Silvershots re: removal strategy	1.50	\$675.00
B310	12/13/18	JDP	Telephone conference with M. Podgainy re: claims estimation plan confirmation	1.00	\$860.00
B310	12/13/18	JDP	Develop discovery to serve on carriers	1.40	\$1,204.00
B310	12/13/18	JDP	Telephone conference with C. Malone re: strategy on estimation hearing and discovery to be served on carriers	0.50	\$430.00
B310	12/13/18	TJF	Revise order exempting Asbestos Claimants from the claims bar date	0.80	\$360.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B310	12/13/18	TJF	E-mails with J. Cooper re: status responses to discovery	0.10	\$45.00
B310	12/13/18	TJF	E-mails with C. Malone re: estimate of potential pre-petition insurer defense cost contribution claims	0.10	\$45.00
B310	12/13/18	TJF	Review proposed documents demands to be sent to Insureres drafted by C. Malone and comments by M. Silvershotz re: same	0.50	\$225.00
B310	12/14/18	JDP	Telephone conference with client re: plan/claims discovery and plan strategy	0.50	\$430.00
B310	12/18/18	TJF	Review e-mails and documents re: Ohio mortgage issues raised by J. Liesemer	0.40	\$180.00
B310	12/19/18	JDP	Participate in call with counsel to committee and legal representative re: claims estimation and treatment of insurer claims	0.50	\$430.00
B310	12/19/18	JDP	Telephone conference with G. Calhoun re: settlement of insurer claims	0.20	\$172.00
B310	12/19/18	JDP	Attention to insurer discovery	1.50	\$1,290.00
B310	12/19/18	TJF	Draft discovery to send to Asbestos Insurers, telephone call with C. Malone re: same	1.10	\$495.00
B310	12/20/18	FTMC	Review responses to discovery requests and e-mail J. Prol re: same	0.20	\$127.00
B310	12/20/18	JDP	Review and draft response to Insurers' second set of discovery requests	1.50	\$1,290.00
B310	12/20/18	JDP	Review documents pulled for production	1.50	\$1,290.00
B310	12/20/18	TJF	Confer with J. Prol re: objections to Insurers' discovery requests, review draft responses	0.50	\$225.00
B310	12/20/18	TJF	Review Debtors' response to North River's second set of requests for production of documents	0.50	\$225.00
B310	12/20/18	TJF	Review revisions to settlement agreement and e-mails from C. Malone and E. Grim re: same	0.80	\$360.00
B310	12/20/18	TJF	Review e-mail from PBGC re: follow-up on proof of claim laim	0.10	\$45.00
B310	12/20/18	TJF	Tend to on-going e-mails and revision to discovery demands and responses	2.00	\$900.00
B310	12/20/18	TJF	Prep for and attend conference call with J. Prol and M. Podgainy re: discovery and production of documents	0.70	\$315.00
B310	12/21/18	JDP	Review document cull for insurer discovery requests	2.00	\$1,720.00

ALL DETAILED INFORMATION IS CONSIDERED TO BE PRIVILEGED AND CONFIDENTIAL.

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B310	12/21/18	JDP	Confer with Getzler re: document production requests	0.80	\$688.00
B310	12/21/18	JDP	Edit responses to insurers' second discovery requests	2.20	\$1,892.00
B310	12/23/18	TJF	Revise document demands	1.00	\$450.00
B310	12/24/18	JDP	Review PBGC draft consent orders re: filing consolidated proofs of claim	0.10	\$86.00
B310	12/24/18	JDP	Attention to response to insurer document requests	1.20	\$1,032.00
B310	12/24/18	TJF	Continued e-mails re: discovery demands to Insurers	0.10	\$45.00
B310	12/24/18	TJF	Finalize document demand to Insurers and forward same to C. Malone and J. Prol	0.20	\$90.00
B310	12/26/18	JDP	Telephone conference with J. Cooper re: responses to insurer discovery demands	0.50	\$430.00
B310	12/26/18	JDP	Review and edit Hinden Responders responses to document demands	1.00	\$860.00
B310	12/26/18	JDP	Review, edit and finalize Debtors' responses to insurer document demands	0.50	\$430.00
B310	12/26/18	JDP	Review documents to be produced pursuant to insurer document demands	1.30	\$1,118.00
B310	12/26/18	JDP	Review and edit Debtors' first set of document demands to insurance carriers	0.80	\$688.00
B310	12/26/18	TJF	Tend to e-mails from J. Cooper and J. Prol re: Response by 4 Site, Randall Hinden, Wendy Hinden and Irene Hinden to Insurers' Document Request	0.30	\$135.00
B310	12/26/18	TJF	E-mails with J. Prol re: draft Request for Documents to Insurers	0.50	\$225.00
B310	12/26/18	TJF	Prep for and attend call on discovery and production of documents	0.50	\$225.00
B310	12/26/18	TJF	Review e-mails re discovery responses to Insurers requests; Review responses by Hinden Entities and e-mail from J. Cooper re: same; prepare for and attend call re: same	1.50	\$675.00
B310	12/27/18	JDP	Further review of debtors' discovery to insurers	0.20	\$172.00
B310	12/27/18	JDP	Review info request from UPS Canada; e-mails to/from client re: claims in favor of UPS Canada	0.20	\$172.00



Code	Date	Timekeeper	Time Narrative	Hours	Amount
B310	12/27/18	JDP	E-mails from/to J. Cooper re: discovery from insurers	0.20	\$172.00
B310	12/27/18	JDP	Review document cull responsive to insurer discovery	1.50	\$1,290.00
B310	12/27/18	JJP	Confer with J. Prol re: document production; review drop box information	0.40	\$118.00
B310	12/28/18	TJF	Review and make revisions to answers from the Debtors to document demands	3.60	\$1,620.00
B310	12/31/18	JDP	Finalize response to insurer second discovery demand; attend to production	2.20	\$1,892.00
B310	12/31/18	JJP	Process documents into the existing case database; prepare document production sets; confer with J. Prol re: same; post the production sets to Sharefile and provide a link for distribution of same	1.30	\$383.50
B310	12/31/18	TJF	Review/respond to e-mails re: DD Insurer Discovery	0.30	\$135.00
B310	12/31/18	TJF	Finalize and tend to serve responses to Insurer Discovery	0.80	\$360.00
B310	12/31/18	TJF	Review pleadings from PBGC re: PBGC claims	0.20	\$90.00
B310	12/31/18	TJF	E-mail exchange with J. Jacobson re: comments to pleadings	0.20	\$90.00
B310	12/31/18	TJF	Telephone conference with counsel re: strategy and response to objection to motion to exempt asbestos claimaints from bar date	0.50	\$225.00
<b>Total B310 - Claims Administration and Objections</b>				<b>72.40</b>	<b>\$48,588.00</b>

B320 Plan and Disclosure Statement (including Business Plan)

B320	12/07/18	TJF	Review research memo on New Value	2.30	\$1,035.00
B320	12/10/18	JDP	Meeting with committee and legal rep counsel re: plan terms	0.20	\$172.00
B320	12/11/18	TJF	Confer with B. Davis re: filing affidavits of publication	0.20	\$90.00
B320	12/12/18	JDP	Telephone conference with M. Podgainy re: valuation	1.00	\$860.00
B320	12/17/18	JDP	Meeting with attys for committee and legal rep re: open plan issues	0.30	\$258.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	12/18/18	DAS	Review status of Ohio mortgage; various e-mails re: same	0.50	\$325.00
B320	12/20/18	DC	Exchange e-mails re: service of Disclosure Statement Order	0.30	\$78.00
B320	12/20/18	TJF	Review docket re: additional filings of plan and disclosure statement in each individual case	0.20	\$90.00
B320	12/21/18	EBL	Review docket in related cases re: entry of copy of disclosure statement order in response to e-mail re: service of same; e-mails with T. Freedman confirming that service is not necessary	0.30	\$72.00
B320	12/21/18	TJF	Review ECF notice of service of plan filings in each case and confer with E. Lawlor re: same	0.40	\$180.00
B320	12/27/18	JDP	Attention to exclusivity	0.20	\$172.00
B320	12/27/18	TJF	Confer with J. Prol re: exclusivity	0.30	\$135.00
B320	12/31/18	DC	Follow up with BMC and T. Freedman re: service of Disclosure Statement Order	0.10	\$26.00
B320	12/31/18	TJF	Review and respond to e-mail from E. Harron re: plan exclusivity	0.20	\$90.00
<b>Total B320 - Plan and Disclosure Statement (including Business Plan)</b>				<b>6.50</b>	<b>\$3,583.00</b>

B400 - Bankruptcy-Related Advice

B430A Court Hearings

B430A	09/11/18	TJF	Revise Orders on First Day Motions	0.80	\$360.00
B430A	12/03/18	DC	Prepare draft agenda for 12/10/18 hearing; retrieve Objections to Exempt Asbestos Claims motion and revise agenda	0.40	\$104.00
B430A	12/04/18	DC	Finalize Agenda for 12/10/18 hearing	0.30	\$78.00
B430A	12/04/18	JDP	Review and edit agenda for 12/10 hearing	0.20	\$172.00
B430A	12/04/18	TJF	E-mail exchange with D. Claussen re: review agenda for hearing on 12/10/18	0.20	\$90.00
B430A	12/05/18	DC	Revise Agenda for 12/10/18 hearing and arrange for service with BMC	0.20	\$52.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B430A	12/06/18	EBL	Finalize and e-file agenda for 12/10/18 hearing	0.20	\$48.00
B430A	12/07/18	DC	Tend to filing and service of Amended Agenda for 12/10/18 hearing	0.20	\$52.00
B430A	12/10/18	JDP	Prepare for hearing on motion to exempt asbestos claims from bar date	1.00	\$860.00
B430A	12/10/18	JDP	Particiate in hearing on motion to exempt asbestos claims from bar date	2.00	\$1,720.00
B430A	12/12/18	JDP	Participate in telephonic hearing to hear decision on motion to exclude asbestos claimants from bar date	0.30	\$258.00
B430A	12/12/18	TJF	Attend telephone hearing re Court's decision on Joint Application to Exempt Asbestos Claims and Demands from Bar Date	0.30	\$135.00
B430A	12/13/18	DC	Prepare and e-file Agenda for 12/17/18 hearing and confer with court staff re: hearing calendar linking issues related to Stay Relief Motion	1.20	\$312.00
B430A	12/13/18	JDP	Review and edit agenda for 12/17 hearing	0.20	\$172.00
B430A	12/13/18	JDP	Prepare for 12/17 hearings	2.50	\$2,150.00
B430A	12/17/18	JDP	Attend hearing on motion to lift stay, motion to pay tax claim and motion for admin fee procedures order	1.50	\$1,290.00
B430A	12/17/18	JDP	Prep for hearing on motion to lift stay, motion to pay tax claim and for admin fee order	2.50	\$2,150.00
B430A	12/17/18	TJF	Telephone with J. Prol R. Hinden, M. Podgainy and C. Malone re: results of hearing and strategy	0.50	\$225.00
B430A	12/17/18	TJF	Attend hearing on motion for administrative fee order, relief from stay and distributions for taxes	1.50	\$675.00
B430A	12/19/18	JDP	Review and edit memo to client re: Monday's hearings	0.20	\$172.00
B430A	12/19/18	TJF	Draft e-mail to client re: results of hearing on 12/17	0.80	\$360.00
B430A	12/19/18	TJF	Draft e-mail to clients re: outcome of hearings on motions for administrative fee order, distributions to shareholders and relief from stay	0.50	\$225.00
<b>Total B430A - Court Hearings</b>				<b>17.50</b>	<b>\$11,660.00</b>

B450 Valuation

<b>Code</b>	<b>Date</b>	<b>Timekeeper</b>	<b>Time Narrative</b>	<b>Hours</b>	<b>Amount</b>
B450	12/14/18	TJF	Research re: date of valuation	2.50	\$1,125.00
<b>Total B450 - Valuation</b>				2.50	\$1,125.00
<u>B460 Other - Insurance Matters</u>					
B460	12/06/18	JDP	E-mails to/from K. Quinn re: status of insurance discussions	0.20	\$172.00
B460	12/07/18	JDP	E-mails to/from K. Quinn re: status of insurance settlement discussions	0.20	\$172.00
B460	12/19/18	JDP	Review revised settlement agreement	0.40	\$344.00
B460	12/19/18	TJF	Prepare for and attend conference call with debtors' professionals re: status of asbestos settlements; review follow up e-mail	1.10	\$495.00
<b>Total B460 - Other - Insurance Matters</b>				1.90	\$1,183.00

**Timekeeper Summary** (by Task):

<b>Task</b>	<b>Task Description</b>	<b>Hours</b>	<b>Fees</b>
B110	Case Administration	5.70	\$2,122.00
B140	Relief from Stay/Adequate Protection Proceedings	8.20	\$3,977.00
B160	Fee/Employment Applications	14.20	\$7,890.00
B165	Employment and Retention Applications - Others	7.20	\$3,470.00
B170	Fee/Employment Objections	4.20	\$2,095.00
B175	Fee Applications and Invoices - Others	7.30	\$3,366.00
B195	Non-Working Travel	12.00	\$4,340.00
B210	Business Operations	2.30	\$1,240.00
B240	Tax Issues	22.10	\$13,631.00
B310	Claims Administration and Objections	72.40	\$48,588.00
B320	Plan and Disclosure Statement (including Business Plan)	6.50	\$3,583.00
B430A	Court Hearings	17.50	\$11,660.00
B450	Valuation	2.50	\$1,125.00
B460	Other - Insurance Matters	1.90	\$1,183.00
	<b>Total</b>	<b>184.00</b>	<b>\$108,270.00</b>

# **EXHIBIT B**

**EXHIBIT B**

**Actual and necessary disbursements incurred by Lowenstein Sandler LLP**

**II. Summary of Disbursement Charges**

Computerized legal research	\$5,509.97
Transcript charges	\$179.45
Travel	\$233.83
Photocopies 1 pages at \$0.00 per page	\$0.00
<b>Total Disbursements</b>	<b>\$5,923.25</b>

The above charges are based upon time and expense records available on or about the date of the attached letter. Such records are believed in good faith to be accurate and substantially up to date, but there may be fees and expenses that have not been processed as of such date which Lowenstein Sandler LLP may submit in the future. Lowenstein Sandler LLP reserves the right to amend this monthly statement at a later date.

**DISBURSEMENT DETAIL:**

<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/17/18	Transcript Charges VENDOR: J & J Court Transcribers Inc.; INVOICE#: 2018-02374; DATE: 12/26/2018 - Fee for transcript	\$179.45
11/05/18	Local Travel VENDOR: Terri Freedman INVOICE#: 2901508112130201 DATE: 12/13/2018 ; 11/05/18; Mileage; FROM: Office; TO: Court; Travel to Trenton for hearing	\$75.21
11/05/18	Local Travel VENDOR: Terri Freedman INVOICE#: 2901508112130201 DATE: 12/13/2018 ; 11/05/18; Parking; Travel to Trenton for hearing	\$10.00
12/10/18	Local Travel VENDOR: Prol, Jeffrey D. INVOICE#: 2975144112140204 DATE: 12/14/2018 ; 12/10/18; Mileage; FROM: Office; TO: Court; Round trip mileage to Trenton for Hearing	\$64.31
12/10/18	Local Travel VENDOR: Prol, Jeffrey D. INVOICE#: 2975144112140204 DATE: 12/14/2018 ; 12/10/18; Parking; Parking in Trenton for Hearing	\$10.00
12/17/18	Local Travel VENDOR: Prol, Jeffrey D. INVOICE#: 2992267612210201 DATE: 12/21/2018 ; 12/17/18; Mileage; FROM: Office; TO: Court; Round trip mileage to Trenton for hearing	\$64.31
12/17/18	Local Travel VENDOR: Prol, Jeffrey D. INVOICE#: 2992267612210201 DATE: 12/21/2018 ; 12/17/18; Parking; Parking for hearing	\$10.00
10/03/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 10/03/2018 Court: NJBK Pages: 23	\$2.30
10/05/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 10/05/2018 Court: NJBK Pages: 34	\$3.40
10/09/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 3212377-Q42018 DATE: 1/14/2019 Date: 10/09/2018 Court: NJBK Pages: 36	\$3.60
10/09/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 10/09/2018 Court: MNBK Pages: 6	\$0.60
10/09/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 10/09/2018 Court: NJBK Pages: 10	\$1.00
10/10/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 10/10/2018 Court: NJBK Pages: 30	\$3.00
10/11/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 10/11/2018 Court: NJBK Pages: 5	\$0.50
10/12/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 10/12/2018 Court: NJBK Pages: 17	\$1.70
10/17/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 3212377-Q42018 DATE: 1/14/2019 Date: 10/17/2018 Court: NJBK Pages: 92	\$9.20
10/19/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 3212377-Q42018 DATE: 1/14/2019 Date: 10/19/2018 Court: NJBK Pages: 403	\$40.30
10/25/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 3212377-Q42018 DATE:	\$3.40



	1/14/2019 Date: 10/25/2018 Court: DEBK Pages: 34	
10/25/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 3212377-Q42018 DATE: 1/14/2019 Date: 10/25/2018 Court: 00PCL Pages: 1	\$0.10
10/29/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 10/29/2018 Court: NJBK Pages: 386	\$38.60
10/30/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 10/30/2018 Court: ILSBK Pages: 4	\$0.40
10/30/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 10/30/2018 Court: NJBK Pages: 33	\$3.30
11/01/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 3212377-Q42018 DATE: 1/14/2019 Date: 11/01/2018 Court: NJBK Pages: 30	\$3.00
11/01/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 11/01/2018 Court: NJBK Pages: 3	\$0.30
11/05/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 11/05/2018 Court: NJBK Pages: 3	\$0.30
11/12/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 3212377-Q42018 DATE: 1/14/2019 Date: 11/12/2018 Court: NJBK Pages: 79	\$7.90
11/15/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 11/15/2018 Court: NJBK Pages: 91	\$9.10
11/16/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 11/16/2018 Court: NJBK Pages: 364	\$36.40
11/16/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 11/16/2018 Court: NYSBK Pages: 30	\$3.00
11/16/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 11/16/2018 Court: DEBK Pages: 87	\$8.70
11/27/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 11/27/2018 Court: NJBK Pages: 30	\$3.00
11/28/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 11/28/2018 Court: NJBK Pages: 2	\$0.20
11/30/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 11/30/2018 Court: NJBK Pages: 2	\$0.20
11/30/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 11/30/2018 Court: FLBSBK Pages: 38	\$3.80
12/02/18	Computerized legal research: Lexis: User: FREEDMAN, TERRI; Service: LEXIS ADVANCE; Charge Type: LA ACCESS CHARGE-1.00; LA DOCUMENT ACCESS-5.00; ;	\$94.89
12/03/18	Computerized legal research: Lexis: User: FREEDMAN, TERRI; Service: ALM MEDIA SERVICE; Charge Type: LA DOCUMENT ACCESS-1.00; LA DOCUMENT ACCESS-1.00; LA DOCUMENT ACCESS-7.00; LA ACCESS CHARGE-12.00; LA DOCUMENT ACCESS-14.00; ;	\$1,823.11

12/04/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 12/04/2018 Court: NJBK Pages: 9	\$0.90
12/05/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 12/05/2018 Court: NJBK Pages: 4	\$0.40
12/07/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 3212377-Q42018 DATE: 1/14/2019 Date: 12/07/2018 Court: NJBK Pages: 108	\$10.80
12/10/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 12/10/2018 Court: NYSBK Pages: 18	\$1.80
12/10/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 12/10/2018 Court: FLBSBK Pages: 9	\$0.90
12/13/18	Computerized legal research: Lexis: User: FREEDMAN, TERRI; Service: LEXIS ADVANCE; Charge Type: LA ACCESS CHARGE-11.00; LA DOCUMENT ACCESS-12.00; ;	\$952.06
12/13/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 3212377-Q42018 DATE: 1/14/2019 Date: 12/13/2018 Court: NJBK Pages: 387	\$38.70
12/13/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 12/13/2018 Court: NJBK Pages: 3	\$0.30
12/15/18	Computerized legal research: Lexis: User: FREEDMAN, TERRI; Service: LEXIS ADVANCE; Charge Type: LA ACCESS CHARGE-24.00; LA DOCUMENT ACCESS-16.00; ;	\$2,055.52
12/17/18	Computerized legal research: Lexis: User: FREEDMAN, TERRI; Service: LEXIS ADVANCE; Charge Type: LA ACCESS CHARGE-3.00; LA DOCUMENT ACCESS-13.00; ;	\$280.39
12/17/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 12/17/2018 Court: NJBK Pages: 7	\$0.70
12/17/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 12/17/2018 Court: NYSBK Pages: 7	\$0.70
12/18/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 12/18/2018 Court: MABK Pages: 7	\$0.70
12/18/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 12/18/2018 Court: DEBK Pages: 189	\$18.90
12/19/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 12/19/2018 Court: NJBK Pages: 6	\$0.60
12/20/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 3212377-Q42018 DATE: 1/14/2019 Date: 12/20/2018 Court: NJBK Pages: 174	\$17.40
12/27/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 3212377-Q42018 DATE: 1/14/2019 Date: 12/27/2018 Court: NJBK Pages: 60	\$6.00
12/28/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 3212377-Q42018 DATE: 1/14/2019 Date: 12/28/2018 Court: NJBK Pages: 171	\$17.10
12/31/18	Computerized legal research: Pacer: VENDOR: Pacer Service Center INVOICE#: 4586608-Q42018 DATE: 1/14/2019 Date: 12/31/2018 Court: NYSBK Pages: 8	\$0.80

Total Disbursements	<div><div></div><div>\$5,923.25</div><div></div></div>
---------------------	--